

EXHIBIT 23

From: SEASPAR HAMBURG [seaspan_hamburg.VRBH6@globeemail.com]
Sent: Friday, October 17, 2014 12:51 PM
To: RQMT-SECTION1
Cc: tech-e4@seaspanltd.ca
Subject: Seaspan Hamburg - HFO BDN - Tacoma on 16.10.2014
Attachments: BDN HFO Tacoma 16.10.2014.pdf

Good Day,

Please find attached BDN for 2900mt HFO delivered at Tacoma on 16.10.2014.

Thanks & Best Regards,

Capt. Devjeet Basu
Master , Seaspan Hamburg
US Mobile :- + 1 508 237 5486
Ph: +870 7732 073 00
Ph: +870 7732 096 83
Fax:+870 7839 786 88

Received: from MPD at Globe Wireless;
Fri, 17 Oct 2014 17:17 UTC
Message-id: 322850335

U.S. OIL TRADING, LLC

MARINE BUNKER
RECEIPT FOR DELIVERY TO VESSEL

TACOMA REFINERY P.O. BOX 2255 TACOMA, WA 98401-2255 (253) 383-1651	VESSEL NAME: SEASPAH HAMBURG	IMO# 924300	VESSEL AGENT: NORTON LILLY
	BARGE COMPANY: OLYMPIC TUG & BARGE	BARGE NO.: BETSY ARNTZ	U.S. OIL S.A. NUMBER: 14-184
	DELIVERY LOCATION (INCLUDE TERMINAL OR DOCK NAME) PCT		

PRODUCT

GRADE	DENSITY kg/m ³ @ 15°C	API GRAVITY	FLASH PMCC F	POUR POINT DEGREES C	SULFUR WT%	BS&W VOL%	VISCOOSITY CST @ 60C	VANADIUM PPM	ALUMINUM PPM
RMK-700	978	13.1	209°	-6	2.725%	<0.05	674.00		

THIS FUEL OIL COMPLIES WITH REGULATION 14 (1) OR (4) (a) AND REGULATION 18 (1) OF MARPOL ANNEX VI.

REPRESENTATIVE SAMPLES TAKEN AND RETAINED BY _____

PHYSICAL PROPERTY TEST RESULTS LISTED BY _____ SAMPLES DELIVERED TO BARGE BY _____

THIS SECTION TO BE COMPLETED BY BARGE COMPANY REPRESENTATIVE

QUANTITY**

GRADE:	RMK 700	GRADE:	RMG 380	GRADE:	RMG 380
Total Gross Barrels Delivered By Barge	(19376.18)		0.00		
Temp. and Grav. Conversion Factor	0.9641				
Total Net Barrels	-18679.73		0.00		
Conversion Factor - Bbls/ M. Ton	0.15526				
Metric Tons Delivered	-2900.21		0.00		

DATE AND TIME ALL FAST
AT LOADING TERMINAL

October 16, 2014

TIME STARTED PUMPING
TO VESSEL

7:55

October 16, 2014

DATE AND TIME FINISHED
PUMPING TO VESSEL

10:12

October 16, 2014 16:37

CERTIFICATION OF EXPORT. Vessel certifies that it intends to use product delivered to barge at U.S. Oil's terminal for bunkers on a voyage leaving the U.S. Port.

EXEMPTION FROM SALES AND USE TAX & AIR POLLUTION REGULATION: The shipper vessel to which this product is delivered is engaged in operating as a private or common carrier by water in interstate or foreign commerce. The recipient certifies that the product purchased under this receipt is for use in connection with its business of operating as a private or common carrier by water in interstate or foreign commerce; that while the vessel is within the territorial boundaries of the State of Washington, it will not consume the product delivered hereunder; and that the sale is entitled to exemption from the retail sales and use tax of the State of Washington under the provisions of RCW 82.08.0261 and WAC 458-20-175, and exemption from Section 9.07 (d) of PSAPCA Regulation 1.

REMARKS: *VESSEL SAMPLE SEAL*
 LAB 8287135
 Vessel 8287137
 MARPOL 8287121
 SUPPLY 8287136

ERRORS MADE BY THE BARGEMAN AND CORRECTED BY THE BARGING COMPANY WILL APPEAR AS CORRECTIONS ON THE WHITE COPY ONLY.

PRODUCT DISCHARGED TO VESSEL LISTED ABOVE
A REPRESENTATIVE SAMPLE HAS BEEN DELIVERED TO THE VESSEL REPRESENTATIVE.
SEAL #: Ship (36833773) Barge (36833729) Marpol (36833767)
BARGE COMPANY REPRESENTATIVE: <i>[Signature]</i> 10-Oct-14 (BARGE CO. REPRESENTATIVE) (DATE)

THE FOREGOING RECEIVED ON BOARD VESSEL (SEE STATEMENT ABOVE)
SEAL #: "M.V. SEASPAH HAMBURG" RMG 380
(AUTHORIZED VESSEL OFFICIAL) (TITLE) (DATE)
<i>Chief Engineer</i>

From: BM Sofia Express [bm.sof@fleet.hlag.com]
Sent: Wednesday, October 29, 2014 7:02 PM
To: Ship Management Fuel
Subject: BDN after bunker operation in Tacoma 29/10/2014
Attachments: BDN Ref. No.029-4504078460.JPG

dear Ladies and Gentlemen,

Please find our bunker receipt after bunker operation in Tacoma on 29th/10/2014.

Kind regards
Christian Gründel - Master
CMS Sofia Express

Tel: +870 773 151 218
Fax: +870 783 200 948

Vorsitzender des Aufsichtsrates: Dipl.-Ing. Dr.-Ing. E.h. Jürgen Weber
Vorstand: Rolf Habben Jansen (Vorsitzender), Anthony J. Firmin, Peter Ganz
Sitz: Hamburg, Handelsregister: Amtsgericht Hamburg HRB 97937

Chairman of the Supervisory Board: Dipl.-Ing. Dr.-Ing. E.h. Jürgen Weber Executive Board:
Rolf Habben Jansen (CEO), Anthony J. Firmin, Peter Ganz Registered Office: Hamburg, Company
Register: Amtsgericht Hamburg HRB 97937

U.S. OIL TRADING, LLC

MARINE BUNKER
RECEIPT FOR DELIVERY TO VESSEL

TACOMA REFINERY P.O. BOX 2255 TACOMA, WA 98401-2255 (253) 383-1651	VESSEL NAME: SOFIA EXPRESS	IMO# 9450404	VESSEL AGENT: NORTON LILLY
	BARGE COMPANY: OLYMPIC TUG & BARGE	BARGE NO.: BETSY ARNTZ	U.S. OIL S.A. NUMBER: 14-190
	DELIVERY LOCATION (INCLUDE TERMINAL OR DOCK NAME) WUT		

PRODUCT										
GRADE	DENSITY kg/m3 @ 15C	API GRAVITY	FLASH PMCC F	POUR POINT DEGREES C	SULFUR WT%	BS&W VOL%	VISCOOSITY CST @ 50C	VANADIUM PPM	ALUMINUM PPM	
RMK 700	983	12.4	216°	-6	2.740%	<0.05	686.00			

THIS FUEL OIL COMPLIES WITH REGULATION 14 (1) OR (4) (a) AND REGULATION 18 (1) OF MARPOL ANNEX VI.

REPRESENTATIVE SAMPLES TAKEN AND RETAINED BY _____
PHYSICAL PROPERTY TEST RESULTS LISTED BY _____

SAMPLES DELIVERED TO BARGE BY _____

THIS SECTION TO BE COMPLETED BY BARGE COMPANY REPRESENTATIVE			
QUANTITY**			

GRADE:	RMK 700	GRADE:	MGO	GRADE:	F/O 2.2
Total Gross Barrels Delivered By Barge	(17829.12)		0.00		0.00
Temp. and Grav. Conversion Factor	0.9629				
Total Net Barrels	-17167.66		0.00		0.00
Conversion Factor - Bbls/ M. Ton	0.15612				
Metric Tons Delivered	-2680.22		0.00		0.00
DATE AND TIME ALL FAST AT LOADING TERMINAL	TIME STARTED PUMPING TO VESSEL	October 29, 2014	8:35	DATE AND TIME FINISHED PUMPING TO VESSEL	October 29, 2014 12:55
October 29, 2014	7:25				

CERTIFICATION OF EXPORT. Vessel certifies that it intends to use product delivered to barge at U.S. Oil's terminal for bunkers on a voyage leaving the U.S. Port.

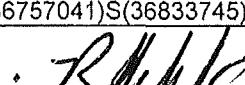
DISCLAIMERS: No disclaimer stamp of any type or form will be accepted on this bunker certificate, nor should any such stamp be applied, nor will it alter, change or waive U.S. Oil's Maritime Lien against the vessel or waive the vessel's ultimate responsibility and liability for the debt incurred through this transaction.

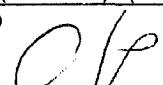
MARITIME LIENS: All disputes arising out of this transaction shall be interpreted and enforced in accordance with the general maritime law of the United States of America and all statutes related thereto.

DELIVERY POINT: Title to and the risk of loss of oil passes to customer on delivery of oil to vessel at the vessel's charge.

Signed as receipt for volume and delivery-temperature only. Specifications subject to verification by analysis of vessel's retained sample.

** ERRORS MADE BY THE BARGEMAN AND CORRECTED BY THE BARGING COMPANY WILL APPEAR AS CORRECTIONS ON THE WHITE COPY ONLY.

PRODUCT DISCHARGED TO VESSEL LISTED ABOVE A REPRESENTATIVE SAMPLE HAS BEEN DELIVERED TO THE VESSEL REPRESENTATIVE.	
SEAL #:	M(36757041)S(36833745)B(36833723)
BARGE COMPANY REPRESENTATIVE:	By 
(BARGE CO. REPRESENTATIVE)	29-Oct-14 (DATE)

THE FOREGOING RECEIVED ON BOARD VESSEL (SEE STATEMENT ABOVE)	
SEAL #:	M(7602808)S(7602814)B(7602804)
MGO	 Captain
(AUTOMATIC VESSEL OFFICIAL)	Hapag-Lloyd USOT 00129

From: Santa Roberta [santa.roberta@mscfleet.com]
Sent: Friday, October 10, 2014 6:21 AM
To: RQMT-SECTION4
Cc: 'Fleet4'; Nigmann, Michael; Moran, Harry
Subject: SRB SANTA ROBERTA - BUNKERS AT Tacoma 9-Oct-14
Attachments: BDN Tacoma 9-Oct-14.pdf

Dear sirs good day,

Please find attached BDN for bunkers stemmed at Tacoma on 9-Oct-14

Best regards,
Girish K S Chaudhary / Mr.S Kumar
Master / Chief Engineer
M.V. "Santa Roberta"
FBB Tel : 870 773 152 401
CYPRUS NO : + 357 2503 0847
GENEVA NO : + 41 225 182 371
USA NO : + 1 210 610 1579
E-Mail : santa.roberta@mscfleet.com
SAT-C : 463791225
SAT-C : 463791226

U.S. OIL TRADING, LLC

MARINE BUNKER
RECEIPT FOR DELIVERY TO VESSEL.

TACOMA REFINERY P.O. BOX 2255 TACOMA, WA 98401-2255 (253) 383-1651	VESSEL NAME SANTA ROBERTA	IMO# 9227326	VESSEL AGENT: NORTON LILLY
	BARGE COMPANY: OLYMPIC TUG & BARGE	BARGE NO.: BETSY ARNTZ	U.S. OIL S.A. NUMBER: 14-179
	DELIVERY LOCATION (INCLUDE TERMINAL OR DOCK NAME) PCT		

PRODUCT										
GRADE	DENSITY kg/m³ @ 15°C	API GRAVITY	FLASH POINT F °	POUR POINT DEGREES C	SULFUR Wt%	DSRAW + VOL%	VISCOOSITY CST @ 50°C	VANADIUM PPM	ACONIUM PPM	
RMK 700	975	13.5	212°	-6	2.767%	<0.05	696.00			

THIS FUEL OIL COMPLIES WITH REGULATION 14 (1) OR (4) (a) AND REGULATION 16 (1) OF MARPOL ANNEX VI.

REPRESENTATIVE SAMPLES TAKEN AND RETAINED BY

PHYSICAL PROPERTY TEST RESULTS LISTED ON

SAMPLES DELIVERED BY BARGER

THIS SECTION TO BE COMPLETED BY BARGE COMPANY REPRESENTATIVE

QUANTITY**

GRADE	RMK 700	GRADE:	MGO	GRADE:
Total Gross Barrels Delivered By Barge	(18139.34)		0.00	0.00
Temp. and Gravity Conversion Factor	0.9814			
Total Net Barrels	-17439.16		0.00	0.00
Conversion Factor - Bbls/M. Ton	0.15483			
Metric Tons Delivered	-2700.11		0.00	0.00

DATE AND TIME AT PORT
AT LOADING TERMINALTIME STARTED PUMPING
TO VESSELDATE AND TIME FINISHED
PUMPING TO VESSEL

October 9, 2014

7:13

October 9, 2014

9:03

October 9, 2014

13:48

CERTIFICATION OF EXPORT: Vessel certifies that it intends to use product delivered to barge at U.S. Oil's terminal for bunkers on a voyage leaving the U.S. Port.

DISCLAIMERS: No disclaimer stamp of any type or form will be accepted on this bunker certificate, nor should any such stamp be applied, nor will it alter, change or waive U.S. Oil's Maritime Liens against the vessel or waive the vessel's ultimate responsibility and liability for the debt incurred through this transaction.

MARITIME LIENS: All disputes arising out of this transaction shall be interpreted and enforced in accordance with the general maritime law of the United States of America and all statutes related thereto.

DELIVERY POINT: Title to and the risk of loss of oil passes to customer on delivery of oil to vessel at the vessel's storage tanks.

REMARKS:

SURVEYOR SEAL NUMBERS

M-2212306 S-2212305 B-2212304
R 2212317-2212302 T 2212301-2212321

** ERRORS MADE BY THE BARDHMAN AND CORRECTED BY THE BARGING COMPANY WILL APPEAR AS CORRECTIONS ON THE WHITE COPY ONLY.

PRODUCT EXCHANGED TO VESSEL LISTED ABOVE
A BARGE COMPANY SAMPLE HAS BEEN TAKEN FOR THE VESSEL REPRESENTATIVE

S&H # Marpol(36822494)Ship(36822385) Barge(36822873)

BARGE COMPANY REPRESENTATIVE
(BARGE CO. REPRESENTATIVE)9-Oct-14
(DATE)

THE FUEL CONSIDERED AS DUTY FREE VESSEL (SEE STATEMENT ABOVE)

SEAL #	MGO	SC
MV SANTA ROBERTA		
SC	RE	10/9/14
AUTHORIZED VESSEL SIGNATURE		
(TITLE)		
(DATE)		

DRAFT 09/10/2014 CHIEF ENGINEER

HPL-USOT 00171

From: BM Vienna Express [bm.vie@fleet.hlag.com]
Sent: Sunday, October 19, 2014 1:47 PM
To: RQMT-SECTION3; Ship Management Fuel
Subject: VIX HFO Bunker Delivery Receipt (v.31E)
Attachments: dgd page 10007.PDF

Dear Ladies and Gentlemen,

Please find attached HFO Bunker Delivery Receipt, Tacoma, 18.10.2014 (v.31E).
Ref. No. 029/4504073073

Many thanks and best regards
Michal Bak / Master
M.Sojda C/E

CMV Vienna Express, DGWF2
Phone: +870 773233215,
Fax: +870 783153893
Mobile: +49 (0)172 4549923,
e-mail: bm.vie@fleet.hlag.com

Hapag-Lloyd Aktiengesellschaft
Ballindamm 25, D-20095 Hamburg, www.hapag-lloyd.com

Vorsitzender des Aufsichtsrates: Dipl.-Ing. Dr.-Ing. E.h. Jürgen Weber
Vorstand: Rolf Habben Jansen (Vorsitzender), Anthony J. Firmin, Peter Ganz
Sitz: Hamburg, Handelsregister: Amtsgericht Hamburg HRB 97937

Chairman of the Supervisory Board: Dipl.-Ing. Dr.-Ing. E.h. Jürgen Weber Executive Board:
Rolf Habben Jansen (CEO), Anthony J. Firmin, Peter Ganz Registered Office: Hamburg, Company
Register: Amtsgericht Hamburg HRB 97937

U.S. OIL TRADING, LLC

MARINE BUNKER
RECEIPT FOR DELIVERY TO VESSEL

TACOMA REFINERY P.O. BOX 2255 TACOMA, WA 98401-2255 (253) 383-1651	VESSEL NAME: VIENNA EXPRESS	IMO# 9450416	VESSEL AGENT: NORTON LILLY
	BARGE COMPANY: OLYMPIC TUG & BARGE	BARGE NO.: BETSY ARNTZ	U.S. OIL S.A. NUMBER: 14-185
	DELIVERY LOCATION (INCLUDE TERMINAL OR DOCK NAME) WUT		

PRODUCT										
GRADE	DENSITY kg/m³ @ 15°C	API GRAVITY	FLASH PMCC F	POUR POINT DEGREES C	SULFUR WT%	BS&W VOL%	VISCOOSITY CST @ 50C	VANADIUM PPM	ALUMINUM PPM	
RMK 700	979	13.0	212°	-6	2.749%	<0.25	687.00			

THIS FUEL OIL COMPLIES WITH REGULATION 14 (1) OR (4) (a) AND REGULATION 18 (1) OF MARPOL ANNEX VI.

REPRESENTATIVE SAMPLES TAKEN AND RETAINED BY _____

PHYSICAL PROPERTY TEST RESULTS LISTED BY _____

SAMPLES DELIVERED TO BARGE BY _____

THIS SECTION TO BE COMPLETED BY BARGE COMPANY REPRESENTATIVE			
QUANTITY**			
GRADE:	RMK 700	GRADE:	MGO
Total Gross Barrels Delivered By Barge	(18084.62)	0.00	0.00
Temp and Grav. Conversion Factor	0.9649		
Total Net Barrels	-17449.35	0.00	0.00
Conversion Factor - Bbls/ M. Ton	0.15536		
Metric Tons Delivered	-2710.93	0.00	0.00

DATE AND TIME ALL FUEL
AT LOADING TERMINAL

October 18, 2014

TIME STARTED PUMPING
TO VESSEL

12:05

October 18, 2014

DATE AND TIME FINISHED
PUMPING TO VESSEL

13:05

October 18, 2014

16:50

CERTIFICATION OF EXPORT. Vessel certifies that it intends to use
product delivered to barge at U.S. Oil's terminal for bunkers on a voyage
leaving the U.S. PortDISCLAIMERS: No disclaimer stamp of any type or form will be
accepted on this bunker certificate, nor should any such stamp be
applied, nor will it alter, change or waive U.S. Oil's Maritime Lien against
the vessel or waive the vessel's ultimate responsibility and liability for the
debt incurred through this transaction.MARITIME LIENS: All disputes arising out of this transaction shall be
interpreted and enforced in accordance with the general maritime law of
the United States of America and all statutes related thereto.EXEMPTION FROM SALES AND USE TAX & AIR POLLUTION
REGULATION: The shipper vessel to which this product is delivered is
engaged in operating as a private or common carrier by water in interstate
or foreign commerce. The recipient certifies that the product purchased
under this receipt is for use in connection with its business of operating as
a private or common carrier by water in interstate or foreign commerce;
that while the vessel is within the territorial boundaries of the State of
Washington, it will not consume the product delivered hereunder; and that
the sale is entitled to exemption from the retail sales and use tax of the
State of Washington under the provisions of RCW 82.08.0261 and WAC
458-20-175, and exemption from Section 9.07 (d) of PSAPCA Regulation
1.DELIVERY POINT: Title to and the risk of loss of oil passes to customer
on delivery of oil to vessel at the vessel's dock.

**Signed as receipt for volume
and delivery-temperature only.
Specifications subject to veri-
fication by analysis of vessel's
retained sample.**

** ERRORS MADE BY THE BARGEMAN AND CORRECTED BY THE BARGING COMPANY WILL APPEAR AS CORRECTIONS ON THE WHITE COPY ONLY.

PRODUCT DISCHARGED TO VESSEL LISTED ABOVE

A REPRESENTATIVE SAMPLE HAS BEEN DELIVERED TO THE VESSEL REPRESENTATIVE.

SEAL #: Ship (36833576) Barge (36833753) Marpol (36833724)

BARGE COMPANY REPRESENTATIVE: *[Signature]* 18-Oct-14
(BARGE CO. REPRESENTATIVE) (DATE)

THE FOREGOING RECEIVED ON BOARD VESSEL (SEE STATEMENT OF)

(AUTHORIZED VESSEL OFFICIAL) (TITLE) (VESSEL)

18.10.2014

Hapag-Lloyd CMS

Hapag-Lloyd CMS